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Gibby Novelties, LLC

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

PAUL MONTWILLO, an individual	)	CASE NO. C 07 3947 SI
)	
Plaintiff,)	
)	
vs.	)	AFFIDAVIT OF WILLIAM TULL IN SUPPORT
	)	OF DEFENDANTS' REPLY TO OPPOSITION
	)	TO DEFENDANTS' MOTION FOR SUMMARY
	)	JUDGMENT
WILLIAM TULL; DANIEL GIBBY;)	
GIBBY NOVELTIES, LLC dba ARSENIC)	
& APPLE PIE, a California Limited	)	April 25, 2008
Liability Corporation and DOES 1 through	)	9:00 a.m.
20, inclusive,	)	Judge Illston, Courtroom 10
)	
Defendants.	)	The Federal Building
	)	450 Golden Gate Avenue
	)	San Francisco, CA 94102
<u>And Related Counter-Claim of Tull</u>)	

Complaint filed: August 1, 2007

The Undersigned, William Tull, does hereby state and declare as follows:

1. I am one of the individual Defendants, and the Counter Claimant in the above-

MONTWILLO V. TULL, ET AL. USDC Action No. C 07 3947 SI

AFFIDAVIT OF WILLIAM TULL IN SUPPORT OF REPLY TO OPPOSITION TO DEFENDANTS' MOTION FOR
SUMMARY JUDGMENT

captioned matter and submit the following in support of Defendants' Reply to Opposition to Defendants' Motion for Summary Judgment;

2. The following facts are based on my personal knowledge of same, having personally witnessed the events and facts described, except as to those matters stated on information and belief and as to said matters I believe them to be true;
3. From 1999 until the dissolution and termination of Arsenic & Apple Pie, LLC in July of 2004, I and Paul Montwillo received Tax Schedule K-1 statements each year, detailing the finances of the Company and the allocation of reportable income or loss for each year to each partner/member. True and correct copies of the Schedule K-1 statements issued to Paul Montwillo for the years 1999, 2000, 2002 and 2003 are attached hereto as Exhibits K. For the years of 2001 and 2004, I am unable to locate the Schedule K-1 statements sent to Plaintiff, but have attached true and correct copies of the Certified Mail Receipts for those years showing that Plaintiff received K-1 statements for those years as Exhibit L;
4. I acquired the left-over Trailer Trash Doll inventory of Arsenic & Apple Pie, LLC, along with all of its other assets, tangible and intangible, from the Company in early July of 2004 in consideration of my agreement to waive and release the Company from its unpaid loans from me. The total value of my unpaid loans was in excess of \$70,000, well more than the value of the tangible or intangible assets;
5. On July 15, 2004, I sold the assets of Arsenic & Apple Pie, LLC and remaining unsold inventory of 1200 Trailer Trash Dolls, 17 Blonde Drag Queen Dolls and 216 Redhead Drag Queen Dolls, a total of 1,433 dolls, including damaged or unsellable units, for the sum of \$4,000, to Daniel Gibby. The price also included the rights to the Arsenic & Apple Pie name, its business goodwill and all intellectual property rights in the aforementioned dolls;
6. I was unaware of any copyright registrations or claims being made by Plaintiff

MONTWILLO V. TULL, ET AL. USDC Action No. C 07 3947 SI

2

1 regarding any copyright interests to any of the five doll models which are
2 identified in the instant action until Plaintiff filed this Action in August of 2007.

3 6. I have reviewed the attached Reply Memorandum in Opposition to Defendants'
4 Motion for Summary Judgment and attest that any and all supporting facts set
5 forth therein which I have neglected to mention above are, in fact, true and
6 correct, except as to those matters stated on information and belief and as to
7 same I believe them to be true.

8
9
10 I hereby declare and affirm under penalty of perjury under the laws of the State of
11 California that the foregoing is true and correct and that if called to testify I could and would do
12 so competently and of my own personal knowledge.

13 Executed this 11 day of April, 2008, in Mill Valley, California.

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16 William Tull
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EXHIBIT K

SCHEDULE K-1
(Form 1065)Department of the Treasury
Internal Revenue Service**Partner's Share of Income, Credits, Deductions, etc.**

▶ See separate instructions.

OMB No. 1545-0099

1999

For calendar year 1999 or tax year beginning

, 1999, and ending

Partner's identifying number ▶ 089-50-0488**Partnership's identifying number** ▶ 94-3327345**Partner's name, address, and ZIP code**PAUL MONTWILLO
4147 20TH STREET
SAN FRANCISCO, CA 94114**Partnership's name, address, and ZIP code**ARSENIC & APPLE PIE, LLC
432 CASTRO STREET
SAN FRANCISCO, CA 94114**A** This partner is a ☐ general partner ☐ limited partner
☒ limited liability company member**B** What type of entity is this partner? ▶ **INDIVIDUAL****C** Is this partner a ☒ domestic or a ☐ foreign partner?**D** Enter partner's percentage of: (i) Before change or termination (ii) End of year
Profit sharing % 50%
Loss sharing % 50%
Ownership of capital % 50%**E** IRS Center where partnership filed return: **FRESNO****F** Partner's share of liabilities (see instructions):

Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

G Tax shelter registration number ▶**H** Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ☐**I** Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1**J Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
0	2,500	-1,210	()	1,290

(a) Distributive share item

(b) Amount

(c) 1040 filers enter the amount in column (b) on:

INCOME	1	Ordinary income (loss) from trade or business activities.....	1	-1,200	} See page 6 of Partner's instructions for Schedule K-1 (Form 1065).
	2	Net income (loss) from rental real estate activities.....	2		
	3	Net income (loss) from other rental activities.....	3		
	4	Portfolio income (loss):			
	a	Interest.....	4a		Sch. B, Part I, line 1
	b	Ordinary dividends.....	4b		Sch. B, Part II, line 5
	c	Royalties.....	4c		Sch. E, Part I, line 4
	d	Net short-term capital gain (loss).....	4d		Sch. D, line 5, col. (f)
	e	Net long-term capital gain (loss):			
	(1)	28% rate gain (loss).....	e(1)		Sch. D, line 12, col. (g)
	(2)	Total for year.....	e(2)		Sch. D, line 12, col. (f)
DEDUCTIONS	f	Other portfolio income (loss) (attach schedule).....	4f		Enter on applicable line of your return
	5	Guaranteed payments to partner.....	5		} See page 6 of Partner's instructions for Schedule K-1 (Form 1065).
	6	Net section 1231 gain (loss) (other than due to casualty or theft).....	6		
	7	Other income (loss) (attach schedule).....	7		Enter on applicable line of your return
	8	Charitable contributions (see instructions).....	8		Sch. A, line 15 or 16
	9	Section 179 expense deduction.....	9		} See page 7 and 8 of Partner's instructions for Schedule K-1 (Form 1065).
	10	Deductions related to portfolio income.....	10		
	11	Other deductions (attach schedule).....	11		
CREDITS	12 a	Low-income housing credit:			} Form 8586, line 5
	(1)	From section 42(j)(5) partnerships for property placed in service before 1990.....	a(1)		
	(2)	Other than on line 12a(1) for property placed in service before 1990.....	a(2)		
	(3)	From section 42(j)(5) partnerships for property placed in service after 1989.....	a(3)		
	(4)	Other than on line 12a(3) for property placed in service after 1989.....	a(4)		} See page 8 of Partner's instructions for Schedule K-1 (Form 1065).
	b	Qualified rehabilitation expenditures related to rental real estate activities.....	12b		
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities.....	12c		
	d	Credits related to other rental activities.....	12d		
	13	Other credits.....	13		

For Paperwork Reduction Act Notice, see instructions for Form 1065.

Schedule K-1 (Form 1065) 199

KFA

YEAR 2000		Member's Share of Income, Deductions, Credits, etc.		CALIFORNIA SCHEDULE K-1 (568)	
For calendar year 2000 or fiscal year beginning month		day	year 2000, and ending month	day	year
Member's identifying number 089-50-0488			LLC's FEIN 94-3327345		
Member's name, address, state, and ZIP code			Secretary of State file number 199911010031		
Paul Montwillo 4147 20th Street San Francisco, CA 94114			LLC's name, address, state, and ZIP code Arsenic & Apple Pie, LLC 432 Castro Street San Francisco, CA 94114		
A What type of entity is this member? ● (1) <input checked="" type="checkbox"/> Individual (5) <input type="checkbox"/> General Partnership (8) <input type="checkbox"/> LLC (2) <input type="checkbox"/> S Corporation (6) <input type="checkbox"/> Limited Partnership (9) <input type="checkbox"/> IRA/Keogh/SEP (3) <input type="checkbox"/> Estate/Trust (7) <input type="checkbox"/> LLP (10) <input type="checkbox"/> Exempt Org. (4) <input type="checkbox"/> C Corporation			D Member's share of liabilities: Nonrecourse ● \$ _____ Qualified nonrecourse financing.... ● \$ _____ Other ● \$ _____		
B Is this member a foreign member? ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			E Tax shelter registration number _____		
C Enter member's percentage (without regard to special allocations) of: (1) Before decrease or termination (2) End of year Profit sharing..... % ● <u>50.0000%</u> Loss sharing..... % ● <u>50.0000%</u> Ownership of capital... % ● <u>50.0000%</u>			F (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2)..... <input type="checkbox"/> (2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1)..... <input type="checkbox"/> G Check here if this is: ● (1) <input type="checkbox"/> A final Schedule K-1 (568) (2) <input type="checkbox"/> amended Sch K-1 (568) H Is this member a nonresident of California? . ► <input type="checkbox"/> Yes ● <input checked="" type="checkbox"/> No		

J Analysis of member's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Member's share of line 3, line 4, and line 7, Form 568, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine column (a) through column (d))
1,290.		2,877.		4,167.

Caution: Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (1065)	(c) California adjustments	(d) Total amounts using California law (Combine col. (b) and col. (c))	(e) California source amounts and credits
Income (Loss)	1 Ordinary income (loss) from trade or business activities.....	2,987.	400.	3,387.	▶
	2 Net income (loss) from rental real estate activities.....				▶
	3 Net income (loss) from other rental activities.....				
	4 Portfolio income (loss):				
	a Interest.....				▶
	b Dividends.....				▶
	c Royalties.....				▶
	d Net capital gain (loss).....				▶
Deductions	e Other portfolio income (loss). Attach schedule.....				▶
	5 Guaranteed payments to members..				▶
	6 Net gain (loss) under IRC Sect. 1231 (other than due to casualty or theft) ..				▶
	7 Other income (loss). Attach schedule.....				▶
	8 Charitable contributions.....				
	9 Expense deduction for recovery property (R&TC Sections 17267.2, 17267.6, 17268, and IRC Section 179). Attach schedule.....				
	10 Deductions related to portfolio income. Attach schedule.....				
	11 Other deductions. Att sch.....				

Member 2

Schedule K-1
(Form 1065)

Partner's Share of Income, Credits, Deductions, etc

OMB No. 1545-0099

2002

Department of the Treasury
Internal Revenue ServiceFor calendar year 2002 or tax year
beginning , 2002, and ending , 20

Partner's identifying number ▶ 089-50-0488

Partnership's identifying number ▶ 94-3327345

Partner's name, address, and ZIP code

Paul Montwillo
4147 20th Street
San Francisco, CA 94114

Partnership's name, address, and ZIP code

Arsenic & Apple Pie, LLC
432 Castro Street
San Francisco, CA 94114A This partner is a ☐ general partner ☐ limited partner☒ limited liability company member

B What type of entity is this partner? ▶ Individual

C Is this partner a ☒ domestic or a ☐ foreign partner?

D Enter partner's % of: (i) Before change or termination (ii) End of year

Profit sharing % 50 %

Loss sharing % 50 %

Ownership of capital % 50 %

E IRS Center where partnership filed return: Ogden, UT

F Partner's share of liabilities (see instructions):

Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

G Tax shelter registration number ▶

H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ☐I Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1

J Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities.....	1 -12,902.	See Partner's Instructions for Schedule K-1 (Form 1065).
	2 Net income (loss) from rental real estate activities.....	2	
	3 Net income (loss) from other rental activities.....	3	
	4 Portfolio income (loss):		
	a Interest.....	4a	Schedule B, Part I, line 1
	b Ordinary dividends.....	4b	Schedule B, Part II, line 5
	c Royalties.....	4c	Schedule E, Part I, line 4
	d Net short-term capital gain (loss).....	4d	Schedule D, line 5, column (f)
	e (1) Net long-term capital gain (loss).....	4e(1)	Schedule D, line 12, column (f)
	(2) 28% rate gain (loss).....	4e(2)	Schedule D, line 12, column (g)
	(3) Qualified 5-year gain.....	4e(3)	Line 5 of worksheet for Sch D, line 29
Deductions	f Other portfolio income (loss) (attach schedule).....	4f	Enter on applicable ln of your return
	5 Guaranteed payments to partner.....	5	
	6 Net section 1231 gain (loss) (other than due to casualty or theft).....	6	See Partner's Instructions for Schedule K-1 (Form 1065).
	7 Other income (loss) (attach schedule).....	7	Enter on applicable ln of your return
	8 Charitable contributions (see instructions) (attach schedule).....	8	Schedule A, line 15 or 16
	9 Section 179 expense deduction.....	9	
	10 Deductions related to portfolio income (attach schedule).....	10	See Partner's Instructions for Schedule K-1 (Form 1065).
	11 Other deductions (attach schedule).....	11	
Credits	12a Low-income housing credit:		
	(1) From section 42(j)(5) partnerships.....	12a(1)	Form 8586, line 5
	(2) Other than on line 12a(1).....	12a(2)	
	b Qualified rehabilitation expenditures related to rental real estate activities.....	12b	See Partner's Instructions for Schedule K-1 (Form 1065).
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities.....	12c	
	d Credits related to other rental activities.....	12d	
	13 Other credits.....	13	

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2002

Schedule K-1
(Form 1065)**Partner's Share of Income, Credits, Deductions, etc**

OMB No. 1545-0099

2003Department of the Treasury
Internal Revenue Service

For calendar year 2003 or tax year

beginning

, 2003, and ending

, 20

Partner's identifying number ▶ 089-50-0488

Partner's name, address, and ZIP code

Paul Montwillo
4147 20th Street
San Francisco, CA 94114

Partnership's identifying number ▶ 94-3327345

Partnership's name, address, and ZIP code

Arsenic & Apple Pie, LLC
432 Castro Street
San Francisco, CA 94114A This partner is a ☐ general partner ☐ limited partner
☒ limited liability company member

B What type of entity is this partner? ... ▶ Individual

C Is this partner a ☒ domestic or a ☐ foreign partner?D Enter partner's % of: (i) Before change or termination (ii) End of year
Profit sharing % 50 %
Loss sharing % 50 %
Ownership of capital % 50 %

E IRS Center where partnership filed return: Ogden, UT

F Partner's share of liabilities (see instructions):

Nonrecourse \$

Qualified nonrecourse financing \$

Other \$

G Tax shelter registration number ▶

H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) ☐I Check applicable boxes: (1) ☐ Final K-1 (2) ☐ Amended K-1**J Analysis of partner's capital account:**

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
-24,634.		-15,832.		-40,466.

(a) Distributive share item		(b) Amount	(c) 1040 filers enter the amount in column (b) on:
Income (Loss)	1 Ordinary income (loss) from trade or business activities	1 -15,747.	See Partner's Instructions for Schedule K-1 (Form 1065).
	2 Net income (loss) from rental real estate activities	2	
	3 Net income (loss) from other rental activities	3	
	4 Portfolio income (loss):		
	a Interest income	4a	Form 1040, line 8a
	b (1) Qualified dividends	4b(1)	Form 1040, line 9b
	(2) Total ordinary dividends	4b(2)	Form 1040, line 9a
	c Royalty income	4c	Schedule E, Part I, line 4
	d (1) Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	Schedule D, line 5, column (g)
	(2) Net short-term capital gain (loss) (entire year)	4d(2)	Schedule D, line 5, column (f)
	e (1) Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)	Schedule D, line 12, column (g)
	(2) Net long-term capital gain (loss) (entire year)	4e(2)	Schedule D, line 12, column (f)
	f Other portfolio income (loss) (attach schedule)	4f	
Deductions	5 Guaranteed payments to partner	5	See Partner's Instructions for Schedule K-1 (Form 1065).
	6a Net section 1231 gain (loss) (post-May 5, 2003)	6a	
	b Net section 1231 gain (loss) (entire year)	6b	
	7 Other income (loss) (attach schedule)	7	
	8 Charitable contributions (see instructions) (attach schedule)	8	Schedule A, line 15 or 16
Credits	9 Section 179 expense deduction	9	See Partner's Instructions for Schedule K-1 (Form 1065).
	10 Deductions related to portfolio income (attach schedule)	10	
	11 Other deductions (attach schedule)	11	
	12a Low-income housing credit:		Form 8586, line 5
	(1) From section 42(j)(5) partnerships	12a(1)	
	(2) Other than on line 12a(1)	12a(2)	See Partner's Instructions for Schedule K-1 (Form 1065).
	b Qualified rehabilitation expenditures related to rental real estate activities	12b	
	c Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	
	d Credits related to other rental activities	12d	
	13 Other credits	13	

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2003

PTPA0312L 10/21/03

EXHIBIT L

Certified 2/31/02
2001 Schedule K to Paul

U.S. Postal Service
CERTIFIED MAIL RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

OFFICIAL USE
 SAN FRANCISCO CA 94114

Postage	\$ 10.60
Certified Fee	\$2.30
Return Receipt Fee (Endorsement Required)	\$1.75
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$ 14.65

0056
87
Postmark
Here
07/31/2002

Sent To *Paul Montuilla*
 Street, Apt. No.,
 or PO Box No. *3638 - 22nd St.*
 City, State, ZIP+4 *S.F. CA 94114*

PS Form 3800, January 2001 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Received by (Please Print Clearly) _____ B. Date of Delivery _____</p> <p>C. Signature <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>1. Article Addressed to:</p> <p><i>Paul Montuilla</i> <i>3638 - 22nd St.</i> <i>S.F. CA 94114</i></p>	<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>2. Article Number (Copy from service label)</p> <p>7001 1940 0005 5573 9787</p>	

Certified 7/8/03
2002 Schedule K
to Paul

7002 0510 0003 9767 8201

U.S. Postal Service	
CERTIFIED MAIL RECEIPT	
(Domestic Mail Only, No Ins. or Signature Required)	
SAN FRANCISCO CA 94114	
Postage	\$ 0.60
Certified Fee	\$2.30
Return Receipt Fee (Endorsement Required)	\$1.75
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$ 4.65

0056
16 Postmark
Here
07/08/2003

Sent To	Paul Montwill
Street, Apt. No., or PO Box No.	4147 20th St.
City, State, ZIP+4	S.F. CA 94114

7/15/04 Certified 2003
Schedule K to Paul

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 		<p>A. Signature X <i>Paul Montuillo</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p><i>Paul Montuillo</i> <i>3638- 22nd St</i> <i>S.F. CA 94114</i></p>		<p>B. Received by (Printed Name)</p>	<p>C. Date of Delivery</p>
<p>2. Article Number (Transfer from service label)</p> <p>7002 0510 0004 1953 8193</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	

PS Form 3811, August 2001 Domestic Return Receipt 102595-01-M-0381

7002 0510 0004 1953 8193

U.S. POSTAGE
CERTIFIED MAIL RECEIPT

SAN FRANCISCO CA 94114

Postage	\$0.60	0056 16 Postmark Here
Certified Fee	\$2.30	
Return Receipt Fee (Endorsement Required)	\$1.75	
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$4.65	07/15/2004

Send To
Paul Montuillo
Street, Apt. No.,
or PO Box No. *3638- 22nd St.*
City, State, ZIP+4 *S.F. CA 94114*